

TAB 5

PLAINTIFF'S EXPERT WITNESSES

- 1. Dean Vomero (will call)**
- 2. Francis X. Devine (will call)**
- 3. Michael L. Newsom (will call)**
- 4. Stuart A. Gollin (will call)**
- 5. Dell's expert witnesses (may call)**
- 6. Hewlett-Packard Company's expert witnesses (may call)**



BRIDGE ASSOCIATES LLC
New York, Cleveland, Naples, Houston

MICHAEL L. NEWSOM

Michael L. Newsom is a Principal of Bridge Associates, LLC. He holds a B.S. in Chemical Engineering and an MBA, both from the University of Toledo.

Mr. Newsom has extensive experience in strategic and capital planning, process engineering, production management, and environmental affairs. He also has had formal training in statistical analysis. From 1973 through 1981 he was employed as an engineer with Libby Owen Ford. From 1978 through 1981 he was a Department Manager in glass manufacturing. In 1981 Mr. Newsom joined the Guardian Glass Companies where he held the position of Department Manager of Glass Manufacturing.

From 1981 through 1989 Mr. Newsom managed corporate furnace operations at Anchor Glass, the second largest domestic manufacturer of glass containers in North America. From 1989 through 1993 he was also Anchor's Director of Environmental Affairs and from 1993 through 1996 was Anchor's Director of Engineering.

From 1997 through the beginning of 2000, he was president of Manufacturing Environmental Associates a consulting firm that specialized in helping manufacturing companies address environmental and process issues stifling the growth of production. Mr. Newsom has managed projects to decommission and sell manufacturing plants including glass manufacturing facilities in Los Angeles, CA; Streator, IL; Cliffwood, NJ; and Corsicana, TX. Two of his assignments included the complete demolition and environmental clean up of 25 acre sites. In one of these assignments, Mr. Newsom was able, within six months, to obtain an environmental cleanliness certification from the state of Texas and allow a liquidating trust to realize \$900,000 from the sale of a property that had been idle and unsold for 7 years. He was also a leader in developing major trades of air emissions credits and gained national recognition for conducting the first trade in the Los Angeles "Reclaim Market" and for making the first air emission credit trade in the state of Texas.

Mr. Newsom has been active with Bridge since June of 2000. He has been part of the Bridge team managing the Chapter 11 liquidation of Inacom, a \$5.9 billion computer design and procurement services company which confirmed its plan of reorganization in June 2003 after a three year liquidation in Chapter 11. As part of his work on this project Mr. Newsom participated in designing and implementing a data base program for claims reconciliation. During this assignment he also developed a proprietary approach for accelerating the evaluation of "ordinary course" transactions in connection with the analysis of preference defenses. He has written a paper on this subject and is the author of a Bridge patent pending on the methodology.

This technique has been applied to the data preparation and analysis of the avoidance actions on six bankruptcy cases, including among others, Inacom, Conseco, and Spinnaker Industries, leading to recoveries exceeding \$50 million.

Mr. Newsom's recent assignments have included participating in the Bridge team evaluating the financial viability, production capabilities, and economic value of Hunt Valve, a supplier of equipment to the US Navy; and the financial viability of Crown Central Petroleum, a privately held \$1.5 billion petroleum refining and retailer marketing company. During these projects he has been responsible for site visits and evaluations, management and work force interviews and evaluations, equipment and process evaluations, the development and implementation of cost and profit models, and the preparation of comprehensive assessment reports to be presented to management, boards of directors, and investors.

Mr. Newsom has sponsored environmental and engineering seminars, conducted environmental training sessions and written papers on such subjects as marginal cost/marginal revenue approach to maximizing profits, analysis of unit variables for profit models, use of discounted cash flow analysis for project selection, annual EPA hazardous waste training, PID and statistical process control, Title V air emissions permitting, and the maximization of asset value in facility decommissioning. He has also been a repeat guest speaker at the International Glass Conference on production related issues.



Dean R. Vomero
 Managing Director
 BRIDGE ASSOCIATES LLC

dvomero@bridgellc.com

Dean R. Vomero is Managing Director and Member of Bridge Associates, LLC. Bridge Associates provides crisis management and consulting services to middle market and Fortune 1000 companies.

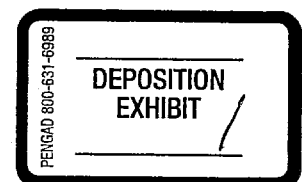
Mr. Vomero is a graduate of John Carroll University and is a Certified Public Accountant.

Prior to joining Bridge Associates, Mr. Vomero served as Vice President of Strategy and Development for Bliss Technologies, Inc. in Newton Falls, Ohio, an \$80 million metal stamping and fabrication concern serving the automotive and heavy truck markets; was a Principle Consultant for PriceWaterhouseCoopers, LLP, a Manager of Business Consulting for Arthur Anderson and a Manager of the Performance Improvement Group for Ernst and Young, LLP all located in Cleveland, Ohio. Mr. Vomero has over 10 years of financial, mergers and acquisitions and strategic planning experience within a variety of industries and more than 9 years of Big 5 consulting experience in business performance improvement and crisis management.

In his recent assignments Mr. Vomero has been the lead Principal for Bridge Associates in its crisis management and liquidation assignment for InaCom, Inc. (a \$5.9 billion reseller of computer design services and hardware provider to Fortune 1000 companies which has been in Chapter 11 since June 2000). In that assignment, Mr. Vomero has been responsible for the analytical work evaluating and supporting the preparation of all avoidance actions contemplated by the Debtors, with a value exceeding \$100 million; the preparation and litigation support for a \$300 million dispute with Compaq Computer; the sale of all operating and non-operating assets of the Debtors including operations in the United States, Latin and South America, Eastern Europe and the Asia/Pacific rim. At present, Mr. Vomero is the Chief Administrative Officer of Epic Resorts, LLC. Epic Resorts owns and operates time share resorts in Hilton Head, SC, Lake Havasu, AZ, Palm Springs, CA, Las Vegas, NV, Daytona Beach, FL and Scottsdale, AZ. In Chapter 11 since July of 2001, one of Mr. Vomero's colleagues was named Chapter 11 Trustee in March 2002. Mr. Vomero is responsible to the Trustee for all day-to-day operations and negotiations with the Debtors' lenders and creditors.

In addition Mr. Vomero has worked on a variety of shorter term consulting assignments to Bridge Associates' clients including: the negotiation of forbearance agreements with senior lenders for a computer software consulting firm, provided strategic consulting and analytical services in connection with the down-sizing of that same firm's operations; lead the Bridge team which provided an analysis and evaluation to the equity sponsors of the business plan and capital structure of a severely distressed manufacturer and marketer of building products for municipal school systems in the Northeastern United States; and, lead the Bridge Team which provided an analysis and evaluation for a distressed fund considering an investment in a company providing banking and money transfer services to the under banked sector of American consumers.

[Back to top](#)



Stuart A. Gollin, CPA, CIRA Partner, Bankruptcy and Insolvency Services

Practice Strengths

Stuart Gollin possesses over thirty-five years of experience in business turnarounds, bankruptcy and insolvency, litigation support and forensic accounting, finance, mergers and acquisitions, structuring and restructuring of financial instruments, financial accounting and reporting, SEC matters, financial planning and control, and auditing. Working extensively with creditors, debtors, equity holders, attorneys, and bankruptcy trustees, Mr. Gollin has performed extensive consultations on financial, damage, and operational analyses, malpractice issues, business valuations, forensic accounting, and negotiation of settlement offers. In addition, he has assisted clients in the buying and selling of companies and the reorganization and restructuring of debt.

Affiliations

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
New Jersey State Society of Certified Public Accountants
National Association of Accountants
National Retail Merchants Association
Association of Insolvency Accountants
American Bankruptcy Institute
Turnaround Management Association

Licenses

Certified Public Accountant, New York
Certified Public Accountant, New Jersey
Certified Insolvency and Reorganization Advisors

Education

BBA, Accounting, City College of New York

Recent Achievements

Who's Who in America
Who's Who in Business

Frequent article contributor and lecturer



Stuart A. Gollin, CPA, CIRA Partner, Bankruptcy and Insolvency Services

Industry & Case Experience

Morgan Lewis Cogan – Ch 11 Preference Action
 Rattet Pasternak – Assignee Of Panoramic Estate –Preference Matters
 Proskauer – DIP Lender In Boundless
 Balmoral Financial Corp – Bankruptcy Collection
 Pachulski Stang – Various Preference Matters
 Hibrige-Zwern Fund – Due Diligence
 Solomon Green – Mag Corp- Preferences
 Worsmer Kiley – Sudano Et Al – Ch 11 Trustee
 Jesco – Represented Ch 11 Trustee, Francis Conrad In Various Recovery Actions
 NCFE – Analysis Of Securitization For The Pre-Petition Secured Bond Committee
 Bleyer Industries – Workout
 Parker Chapin Flattau & Klimpl – Lerner Stores, The Limited V. Touche Ross, Oliver Stores – Litigation Consulting
 Artha Management – Real Estate – Litigation Consulting
 Viadick Waldman – Long Island Lighting Company (testified Eastern District New York) – Litigation Consulting
 Wolf Haldenstein Adler Freeman & Herz – Regina v Peat Marwick (deposed) – Litigation Consulting
 Bass & Ullman – National Organic – Litigation Consulting
 Tenzer, Greenblatt, Fallon & Kaplan – Statewide Bank – Litigation Consulting
 Glass & Howard – Sylans Jewelry – Litigation Consulting
 Dryer and Traub – Colby Construction – Litigation Consulting
 Berlack, Israels & Liberman – Hecks, Todd Ship Yard – Litigation Consulting
 Kaye, Scholler, Fierman, Hays & Handler – Live Entertainment – Litigation Consulting
 Barry Berman – Cornwall Securities – Litigation Consulting
Wilson, Elser, Moskowitz, Edelman & Dicker – Crazy Eddie, Potvin, Stoll – Litigation Consulting
 Bodian & Earned – Drexel, Edrei Communications – Litigation Consulting
 Shearman & Sterling – Citispire – Litigation Consulting
 Cadwalader, Wickersham & Taft – Unilever v. Ernst & Young – Litigation Consulting
 Caplan & Drysdale – Banco Popular – Litigation Consulting
 Consolidated Edison – Various Litigation Engagements – Litigation Consulting
 Cravath Swaine & Moore – Food Services – Litigation Consulting
 Parker Duryee Rosoff & Haft – Erlich Divorce – Litigation Consulting
 Eisenberger & Golden – Harvard Knitwear – Litigation Consulting
 Quirk & Bakalar- United Airlines, Lockerbee, American Airlines, Con Edison
 Aeroflot-Arbitration



IN THE UNITED STATE DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

In re:)	
)	Chapter 11
INACOM CORP., <u>et al.</u> ,)	
)	Case No. 00-2426 (PJW)
Debtors.)	
_____)	
)	
INACOM CORP., on behalf of affiliated)	
Debtors,)	Civil Action no. 04-582-GMS
)	Adv. No. 02-3499
Plaintiff,)	
)	
v.)	
)	
DELL COMPUTER CORPORATION, <u>et al.</u> ,)	
)	
Defendants.)	
_____)	

**DELL, INC.'S OBJECTIONS TO
PLAINTIFF'S EXPERT WITNESS DESIGNATIONS**

Dell, Inc. (f/k/a Dell Computer Corporation) ("Dell") files this its objections to Plaintiff's Expert Witness Designations. In support hereof, Dell shows the Court as follows:

1. Dell objects to any expert testimony by Stuart A. Gollin because: (1) he is not qualified to testify on the subjects on which he has been designated; (2) his testimony is not reliable; and (3) his testimony is not relevant to the issues presented in the case. *See* FED. R. EVID. 702; *see also* *Daubert v. Merrell Dow Pharmaceuticals, Inc.*, 509 U.S. 579 (1993); *Kuhmo Tire Co. v. Carmichael*, 526 U.S. 137, 141 (1999); *Redman v. John D. Brush & Co.*, 111 F.3d 1174, 1179 (4th Cir. 1997). Consequently, Mr. Gollin should not be permitted to offer any expert testimony at the trial of this matter. Dell has also filed a joint Defendant's Motion to Exclude the Expert Testimony and Report of Stuart A. Gollin, setting forth the above objections in more detail.

2. Dell objects to any expert testimony by Dean Vomero because: (1) he is not qualified to testify on the subjects on which he has been designated; (2) his testimony is not reliable; and (3) his testimony is not relevant to the issues presented in the case. See FED. R. EVID. 702; see also *Daubert v. Merrell Dow Pharmaceuticals, Inc.*, 509 U.S. 579 (1993); *Kuhmo Tire Co. v. Carmichael*, 526 U.S. 137, 141 (1999); *Redman v. John D. Brush & Co.*, 111 F.3d 1174, 1179 (4th Cir. 1997). Consequently, Mr. Vomero should not be permitted to offer any expert testimony at the trial of this matter. Dell has also filed a joint Defendant's Motion to Exclude the Expert Testimony and Report of Dean Vomero, setting forth the above objections in more detail.